

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WLLS-OGNQT CSD

2005-06

918 - 918

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	644.0	378.5	1,022.5 (67%)	503.5 (33%)	1,526.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE /	Actual FTE =	Ratio X	EPS Tot Salary =	Elementary Salary =	Secondary Salary
A. TEACHERS	37.9 (17:1)	23.7 (16:1)	33.6 (15:1)	=	95.2 /	116.1 =	.82 X	5023,968 =	2760,168	1359,486
B. GUIDANCE	1.8 (350:1)	1.1 (350:1)	2.0 (250:1)	=	4.9 /	7.3 =	.67 X	319,763 =	143,541	70,700
C. LIBRARIANS	0.8 (800:1)	0.5 (800:1)	0.6 (800:1)	=	1.9 /	2.9 =	.66 X	125,924 =	55,684	27,426
D. HEALTH	0.8 (800:1)	0.5 (800:1)	0.6 (800:1)	=	1.9 /	3.0 =	.63 X	127,609 =	53,864	26,530
E. EDUCATION TECHS	6.4 (100:1)	3.8 (100:1)	2.0 (250:1)	=	12.2 /	16.0 =	.76 X	265,041 =	134,959	66,472
F. LIBRARY TECHS	1.3 (500:1)	0.8 (500:1)	1.0 (500:1)	=	3.1 /	1.5 =	2.07 X	21,488 =	29,802	14,678
G. CLERICAL	3.2 (200:1)	1.9 (200:1)	2.5 (200:1)	=	7.6 /	10.5 =	.72 X	254,367 =	122,706	60,438
H. SCHOOL ADMIN.	2.1 (305:1)	1.2 (305:1)	1.6 (315:1)	=	4.9 /	6.0 =	.82 X	381,387 =	209,534	103,203

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	31,698	15,609
B. Supplies and Equipment	295	408	301,638	205,428
C. Professional Development	50	50	51,125	25,175
D. Instructional Leadership Support	20	20	20,450	10,070
E. Co- and Extra-Curricular Student	28	97	28,630	48,840
F. System Administration/Support	341	338	348,673	170,183
G. Operations & Maintenance	907	1,078	927,408	542,773

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	572,519	281,987
B. Education & Library Technicians	36.00%	59,314	29,214
C. Clerical	29.00%	35,585	17,527
D. School Administrators	14.00%	29,335	14,448

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	381,483	187,894
16 Adjustment for Title I Revenues	-66,996	-32,998

17 TOTALS	6231,119	3245,083
18 E.P.S. RATES	6,094	6,445

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,035.0	448.0	1,483.0		
	OCTOBER 2002	1,026.0	484.0	1,510.0		
	APRIL 2003	1,033.0	483.0	1,516.0		
	OCTOBER 2003	1,030.0	477.0	1,507.0		
	APRIL 2004	1,038.0	473.0	1,511.0		
	OCTOBER 2004	1,014.0	482.0	1,496.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,026.0 +	3.33	X	6,094.00	= 6,272,737.02
	9-12 PUPILS	477.5 +	0.00	X	6,445.00	= 3,077,487.50
	ADULT EDUC. COURSES AT .1	3.6		X	6,445.00	= 23,202.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,094.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,445.00	= 3,222.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1878	192.7	X .15	X	6,094.00	= 176,147.07
	9-12 DISADVANTAGED @ .1878	89.7	X .15	X	6,445.00	= 86,717.48
	K-8 LIMITED ENGLISH PROF.	13.0	X .500	X	6,094.00	= 39,611.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,445.00	= 6,445.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,026.0		X	100.00	= 102,600.00
	9-12 STUDENT ASSESSMENT	477.5		X	100.00	= 47,750.00
	K-8 TECHNOLOGY RESOURCES	1,026.0		X	83.00	= 85,158.00
	9-12 TECHNOLOGY RESOURCES	477.5		X	252.00	= 120,330.00
	K-2 PUPILS	311.5	X .10	X	6,094.00	= 189,828.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,231,235.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					8,594,237.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,594,237.96

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	139,481.38	X	101.80%	=	141,992.04
32	SPECIAL EDUCATION - EPS ALLOCATION					2,077,029.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	108,537.99	X	101.80%	=	110,491.67
35	TRANSPORTATION - EPS ALLOCATION					663,407.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,992,920.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,587,158.29

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	ADDN & REN TO ELEM & JHS	140,000.00	10,056.16		150,056.16
	05/01/06	ADDN & REN TO ELEM & JHS	0.00	5,040.00		5,040.00
42	TOTAL PRINCIPAL & INTEREST		140,000.00	15,096.16		155,096.16
43	APPROVED LEASES FOR 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					155,096.16
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					11,742,254.45

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
WELLS	1,445.0	96.11%	1,788,050,000	8.26	14,769,293.00	11,285,480.75	11,285,480.75	96.11%	6.31M
OGUNQUIT	58.5	3.89%	830,900,000	8.26	6,863,234.00	456,773.70	456,773.70	3.89%	0.55M
TOTAL	1,503.5		2,618,950,000		21,632,527.00	11,742,254.45	11,742,254.45	100.00%	4.48M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,742,254.45	11,742,254.45	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		1,744,704.53-	1,744,704.53
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,742,254.45	9,997,549.92	1,744,704.53
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			16,600.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			1,728,104.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 85.28%	STATE SHARE % = 14.72%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,379,252.16		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
WELLS		11,285,480.75	9,608,645.23	96.11%	5.37
OGUNQUIT		456,773.70	388,904.69	3.89%	0.47
TOTAL		11,742,254.45	9,997,549.92	100.00%	3.82